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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/453,568	12/02/1999	AKIO SEKIYA	HAG 114	2817

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EXAMINER

GORT, ELAINE L

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 11/30/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/453,568

Applicant(s)

SEKIYA, AKIO

Examiner

Elaine Gort

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 20 September 2004.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 3-14 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 3-14 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Claim Rejections - 35 USC § 101

1. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

2. Claims 3-14 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter. Claims 3-14 recite a method comprising logic per se. If logic is merely computer code, then the method fails to comprise any physical elements and the claims are directed toward a computer program per se and thus do not fall within the technological arts. Current office policy regarding method claims disclosed as requiring a computer but not claiming the use of a computer, or embodied on a computer readable medium, is to consider the claimed subject matter as non-statutory for failing to fall within the technological arts. Claims must be tied to a technological art. Tying the system to a computer would overcome this rejection.

Claim Rejections - 35 USC § 112

3. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

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4. Claims 3-14 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claim 3 recites the limitation "the number of different kinds of accounting screens" in line 2. There is insufficient antecedent basis for this limitation in the claim.

Claim 8 recites the limitation "the amounts" in line 3. There is insufficient antecedent basis for this limitation in the claim.

Claim 9 recites the limitation "the settlement of accounts" in line 2. There is insufficient antecedent basis for this limitation in the claim.

Claim 12 recites the limitation "the computation results" in line 18. There is insufficient antecedent basis for this limitation in the claim.

Claim 12 recites the limitation "the accounting method " in line 25. There is insufficient antecedent basis for this limitation in the claim.

Claim Rejections - 35 USC § 102

5. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in a patent granted on an application for patent by another filed in the United States before the invention thereof by the applicant for patent, or on an international application by another who has fulfilled the requirements of paragraphs (1), (2), and (4) of section 371(c) of this title before the invention thereof by the applicant for patent.

The changes made to 35 U.S.C. 102(e) by the American Inventors Protection Act of 1999 (AIPA) and the Intellectual Property and High Technology Technical Amendments Act of 2002 do not apply when the reference is a U.S. patent resulting directly or indirectly from an international application filed before November 29, 2000. Therefore, the prior art date of the reference is determined under 35 U.S.C. 102(e) prior to the amendment by the AIPA (pre-AIPA 35 U.S.C. 102(e)).

6. Claims 3-14 are rejected under 35 U.S.C. 102(e) as being anticipate by Clancey et al. (US Patent 6,134,563).

Clancey et al. discloses the claimed computing method for accounting. Clancey et al. discloses spreadsheet software for creating, displaying, entering of values, computing, printing and saving of accounting spreadsheet screens (first file). Clancey et al. further discloses the creation and display of additional files (second file), such as the "second electronic spreadsheet" disclosed in column 3 lines 53+. Clancey also discloses recalling a spreadsheet after calling the additional files and performing predetermined computations and merging of the files into the additional file, such as when the "first spreadsheet" is inserted into the recalled "second spreadsheet" as disclosed in column 3, lines 53+. Regarding the printing of the first file, the printing of documents when complete and/or at the time of saving is inherent and common standard practice of users creating documents in order to obtain a hard copy which not only provides the user the ability to easily review and edit the document, to produce copies for distribution, to produce copies for meetings and or reports, to provide back-up

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of the information in the case the file may become corrupt, etc... Clancey et al. discloses the method being carried out on a personal computer with Excel in column 7 lines 15+ which inherently have the capability to print documents once completed to obtain hard copies.

Claim Rejections - 35 USC § 103

7. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

8. In the event Clancey et al. discussed above is found to not inherently disclose the printing of the first file, claims 3-14 are rejected under 35 U.S.C. 103(a) as being unpatentable over Clancey et al. in view of Examiner's Official Notice.

As noted above, it is the Examiner's principle position that claims 3-14 are anticipated by Clancey et al. because the printing of files when completed is inherent. However if printing of the first file is not found to be inherent, Examiner takes Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print a document when completed, at the time of saving, in order to obtain a hard copy which not only provides the user the ability to easily review and edit the document, produce copies for distribution and meetings and to provide back-up of the information in the case the file may become corrupt. It would have been obvious to one having ordinary skill in the art at the time the invention was

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made to modify Clancey et al. to include the printing of the first spreadsheet (first file) when complete and/or at the time of saving in order to obtain a hard copy which not only provides the user the ability to easily review and edit the document, produce copies for distribution and meetings, and to provide back-up of the information in the case the file may become corrupt.

9. Claims 3-14 are rejected under 35 U.S.C. 103(a) as being unpatentable over TurboTax (1997) in view of Examiner's Official Notice.

TurboTax discloses the claimed method for accounting but is silent regarding the creation, storage and printing of the prior year's TurboTax, Quicken or Quickbooks files which are merged (imported) into the next's year's accounting file. Examiner takes Official Notice that the prior year's TurboTax, Quicken or Quickbooks files inherently are created using spreadsheet software, the storage of formulas, use of accounting screens, performance of calculations and creation of a file containing the screens are carried out to produce the files and that the file is saved and printed to provide a back up and a hard copy for submitting and review. It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the method of TurboTax with the creation, storage and printing of the prior year's TurboTax, Quicken or Quickbooks files of Examiner's Official Notice, in order to have created the prior year's TurboTax, Quicken or Quickbooks files used for importing data into the current year's file and to provide a saved back up file and a printed copy for submitting and review.

Quicken and Quickbooks are popular accounting software which inherently carry out standard accounting data gathering and presentation.

As an alternative interpretation, it would be obvious that the 1997 TurboTax file would be saved and printed for submission, and that the 1997 file data could be imported into a 1998 TurboTax file.

Response to Arguments

10. Applicant's arguments filed 9/20/04 have been fully considered but they are not persuasive.

Applicant has argued that Clancey et al. does not disclose steps (h) thru (l). Examiner contends that Clancey et al. does disclose these steps or that they are inherent features of the Clancey system. The storing and printing out the first file created is discussed above and is carried out when the first spreadsheet is created, the document is inherently stored on the computer in order to recall the information; a second file is created at the time the second electronic spreadsheet is created; "calling" the second file to "spread and arrange" after the storing and printing of the first file is performed when the second electronic spreadsheet is viewed; recalling of the first file and performing predetermined calculations based on an accounting method is performed when the first spreadsheet values are automatically inserted into the second spreadsheet; and combining or merging of the first file into the second file is carried out when the values from the first spreadsheet are inserted into the second spreadsheet.

In response to applicant's argument that the references fail to show certain features of applicant's invention, it is noted that the features upon which applicant relies (i.e., the merging of files to increase the amount of entry space in the input cells, as when combining monthly files to produce yearly results) are not recited in the rejected claim(s). Although the claims are interpreted in light of the specification, limitations from the specification are not read into the claims. See *In re Van Geuns*, 988 F.2d 1181, 26 USPQ2d 1057 (Fed. Cir. 1993).

Applicant has made a general statement that Turbo Tax lacks the important features of an accounting system and fails to disclose the features discussed above that distinguish the claimed invention. The Examiner contends that tax preparation is an accounting activity and thus TurboTax is an accounting system and does disclose or inherently incorporate the above discussed features.

Conclusion

11. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Elaine Gort whose telephone number is (703)308-6391. The examiner can normally be reached on Monday through Thursday from 7:00 am to 5:30 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Robert Olszewski, can be reached at (703)308-5183. The fax phone number for the organization where this application or processing is assigned is (703)872-9326.

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Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is (703)308-1113.

A handwritten signature in black ink, appearing to read 'Elaine Gort', with a stylized, cursive script.

Elaine Gort

Examiner – Art Unit 3627

November 29, 2004